ATTACHMENT 2

Responses to Question 14 of IBFS International Section 214 Application

14. Emergia U.S.A., Inc. ("Emergia"), a U.S. corporation, is a wholly owned subsidiariary of Emergia S.A. ("Emergia (Uruguay)"), which is incorporated in Uruguay. Emergia (Uruguay) is a wholly owned subsidiary of Telefonica, S.A. ("Telefonica"), which is incorporated in Spain. Telefonica is a publicly traded company, and no person or entity owns, directly or indirectly, 10% or more of Telefonica. The principal business of Telefonica and its subsidiaries is the provision of telecommunications services.

The following are directors of Emergia: Eduardo Saravia, Guillermo Cañete, and Maria Dolores Pizzaro. There are no interlocking directorates.

The names and addresses of Emergia's parent companies are:

Telefonica, S.A. Gran Via 28 28013 Madrid Spain

Emergia S.A. Luis A. de Herrera 1248 Piso 4 Montevideo, Uruguay

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